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ABSTRACT

Accounting I, a multimedia course, was the first course produced by the University of Mid-America, and was offered publicly for the first time by the State University of Nebraska in October 1974. A brief overview of this first offering includes: (1) a description of its development; (2) details of its initial offering, such as registration figures, enrollment options, and course completion data; (3) a profile of those enrolled, including characteristics such as sex, age, marital status, number of children, residence, educational background, and occupation; (4) enrollee achievement; (5) course evaluation data; and (6) general conclusions and recommendations. Enrollee satisfaction is generally high, and most students complete the course requirements if given enough time. Nontraditional learners, it was found, attain satisfactory levels of achievement, and respond well to course media components that concentrate on content and minimize entertainment elements. However, nearly a third of all those completing the course found lack of faculty contact a significant problem. (Author/MSE)

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ED159970

ACCOUNTING I
(First Offering)

Course Evaluation Report

Office of
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IHE 010 419

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COURSE EVALUATION REPORT
ACCOUNTING I--FIRST OFFERING

Introduction

Accounting I was the first course produced by the University of Mid-America (UMA)[1], a consortium charged principally with the development, delivery coordination and evaluation of open learning multimedia courseware for adult learners in a four-state region. The course was offered publicly for the first time by the State University of Nebraska (SUN) commencing in October, 1974, and concluding nominally April 30, 1975.

The purpose of this report is to present a brief overview of this first offering of Accounting I, including: 1) a description of its development; 2) details relating to its initial offering; 3) a profile of those enrolled; 4) enrollee achievement; 5) enrollee evaluations; and 6) general conclusions and implications to be drawn from the results of the first offering.

This paper is neither a report of carefully controlled research procedures, nor is it intended to pinpoint very specific instructional problems encountered in the course. The intent of this report is to provide interested audiences with a summary of data gathered during the first offering of the course.

No attempt has been made in the present report to show relationships between various data gathered. UMA is only now developing the capability for exploring relationships between, for example, enrollee characteristics, achievement scores and course appeal measures. When the system for implementing this capability becomes operational in the next few months, the course evaluation data from Accounting I, along with data from other UMA course offerings, will be more completely analyzed statistically.

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[1] The principal funding agency providing support for UMA is the National Institute of Education, under the supervision of its Open Learning Branch.

Development of the Course

Market surveys conducted both by and for SUN--an entity originally encompassing the functions of UMA and now comprising the delivery system in Nebraska for UMA courses--showed that accounting ranked high as a desired offering by potential enrollees. Thus, the decision was made that the first course to be produced by UMA would be an introductory course in accounting.

Accounting I, comprising half of a comparable first-year accounting course on a university campus, was developed principally between February and October, 1974.[2] Responsibility for development was vested in a course team comprised of an instructional designer, a senior producer, an accounting content specialist, a writer, an evaluator, and several media specialists. The selection and treatment of the content material in Accounting I is in considerable contrast with what is widely accepted within the discipline. The arrangement of the content stresses managerial accounting over procedural accounting with the emphasis on decision making rather than bookkeeping.

Incorporated in the course is a systematic treatment of content material as instruction in a hierarchical structure of cognitive learning levels. Course goals and objectives were communicated to the team as instructional tasks. An operational model was developed assigning to each medium a specific range of instructional tasks related to specific cognitive levels. Hence, each medium bears instructional weight with planned redundancy to allow for the greatest latitude of options that can be exercised by the learner. The design of Accounting I components allows for a broad range of branching options and "mini-courses" which will be incorporated operationally upon the completion of the development of the full range of the body of content in Accounting II.

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[2]Prior to this time, preliminary work on the development of Accounting I was accomplished as a part of assignments under grants from the U. S. Office of Education and the National Institute of Education.

The course was designed to incorporate a variety of instructional media with each medium selected to fulfill a function commensurate with its capabilities. The media components of Accounting I are: 1) a textbook; 2) a study guide; 3) fifteen, 30-minute television programs; 4) sixteen, 30-minute (or less) audio tapes; and 5) sixteen newspaper articles. The textbook, study guide and audio tapes were sent to enrollees following registration. Television programs were available through weekly ETV broadcasts or video cassettes at one of the four SUN learning centers across the state. Newspaper articles appeared in the Sunday edition of the major statewide paper.

The Accounting I course includes 16 accounting topics within six units of instruction. Individual units vary from one to five topics. Typically, for each topic of instruction the enrollees are provided a brief newspaper article, an assigned textbook section, assigned sections in the Study Guide, an audio tape, and a television program.

The role of each of these components in relation to the content of a particular topic might be described as follows:

* Newspaper Article - Brief journalistic-style overview of major instructional elements of the topic.

* Textbook - Systematic and comprehensive treatment of the topic.

* Study Guide - Detailed step-by-step guide for the learner's study of the topic, including reading material amplifying textbook sections, embedded diagnostic questions, self-tests and QEP's (Questions, Exercises and Problems). Integrates utilization of text and audio tapes.

* Audio Tapes - Presentation of problems relating to the topic and assistance in their solution. Light dramatic format with characterizations continuing across tapes. Learner interacts with tape presentation; listening to problem, working it out, hearing correct solution.

* Television - Presentation of examples of key topic concepts using a variety of visualization techniques including vignettes, story lines, animation and musical renditions. Professional actors were employed as host, authority-figure and repertory group members.

Various constraints dictate that the field testing of UMA courses be conducted during the first two offerings of the course. The established course development policy provides that necessary revisions in course components be undertaken following the first two offerings of the course based on field test data obtained.

In the first offering field test of Accounting I, data of a comprehensive nature were obtained for the purpose of revealing any major problems relating to the course or its media components. During the second offering, data will be gathered to examine the nature of specific problems identified during the first offering. Data from both offerings will be used to inform those responsible for course revision decisions.

The First Offering of the Course

The television broadcast schedule for the first offering of Accounting I began October 1, 1975, and concluded February 1, 1975. Enrollees were given until April 30, 1975, to complete all requirements for the course, and time extensions beyond the latter date were granted when necessary. A summary of various enrollment and course completion figures for this first offering is contained in Figure 1.

During the first offering of Accounting I, one of the 15 television programs was broadcast twice each week, Tuesday evening at 6:30 p.m. and Saturday afternoon at 12:30 p.m. Enrollees established their own schedule of study with respect to the other components of the course.

Video cassettes for all television programs were available in each of the four SUN learning centers located in population centers across the state. An enrollee could go to a learning center during its hours of operation to view any television program. More than 70% of Accounting I enrollees indicated that it would be possible for them to get to a learning center when necessary.

Total registrations in Accounting I (first offering)	419
Official withdrawals during initial eight-week refund period	14
Official enrollment as of November 25, 1974	405
"For credit" enrollment, November 25, 1974	273 (67%)
"Not for credit" enrollment, November 25, 1974	132 (33%)
Enrollee withdrawals, November 25, 1974, to July 15, 1975	1
"For credit" enrollments changed to "not for credit" November 25, 1974, to July 15, 1975	95
Official enrollment as of July 15, 1975	404
"For credit" enrollment, July 15, 1975	178 (44%)
"Not for credit" enrollment, July 15, 1975	226 (56%)
"For credit" enrollees satisfactorily completing course by April 30, 1975 (nominal course completion data)	98
"For credit" enrollees satisfactorily completing course by July 15, 1975	130
Percent of current "for credit" enrollees completing course by July 15, 1975	73%
Percent of original "for credit" enrollees completing course by July 15, 1975	48%

Figure 1. Enrollment and Course Completion Figures for the first offering of Accounting I

In order to receive academic credit in Accounting I, an enrollee had to receive a satisfactory overall grade ('D' or above) in terms of the three, equally weighted tests administered during the course. These tests were to be taken following the first unit (sixth television program), the fourth unit (twelfth television program) and the sixth and final unit (fifteenth television program). The initial dates for test administration were on or about November 6, December 18 and January 29. Enrollee achievement results during the first offering are shown and discussed in a later section of this report.

Assistance with course-related questions was available to enrollees through learning center personnel and by contact with course faculty on the toll-free inward WATS line. Each enrollee was assigned to a particular learning center, and learning center personnel maintained contact with assigned enrollees by letter or phone throughout the course. Course faculty members visited the various learning centers on occasion and enrollees were invited to meet with faculty to discuss the course.

Prior to April 30, 1975, the nominal concluding data for the first offering, SUN initiated contacts with all enrollees who would in all likelihood not complete the course by that data, As a result of these contacts, some enrollees were granted time extensions, and time lines for course completion were established. Many other enrollees changed their enrollment form "for credit" to "not for credit."

Fifty-six of the enrollees in the first offering of Accounting I also enrolled in Introductory Psychology, the second course offered publicly by UMA. Introductory Psychology commenced one month after the beginning of Accounting I.

Profile of Learners Enrolled in Accounting I (first offering)

Each enrollee in a UMA course is asked to complete a Student Information Questionnaire which asks for comprehensive personal and demographic information.

For the first offering of Accounting I, approximately 57% of all enrollees returned this questionnaire. Table 1 shows the data obtained from these respondents together with some additional data from registration forms.

The "average" enrollee in the first offering of Accounting I might be described as a 40-year old woman who--though possibly working full-time--considers herself principally as a homemaker, although her children are mostly grown. She is a high school graduate with little or no college experience, and has not participated in any formal education experience during the past five years.

Learner Achievement in the Course

As shown in Figure 1, 98 learners (36% of those originally enrolled "for credit") had completed course requirements by April 30, 1975. As of July 15, 1975, this number increased to 130 (48%) of original "for credit" enrollment and 73% of current "for credit" enrollment. Figure 2 shows the cumulative percentage of those originally enrolled for credit in Accounting I who completed all requirements for credit between February 1 and July 15.

The achievement results to date from each of the three examinations and in the course overall are shown in Table 2. The exam and course grades were assigned by the resident Accounting I content specialist; an experienced professor in a university Accounting Department. Less than 3% have scored too low to receive academic credit.

It will be noted that the average course grade was 'B.' Caution must be exercised in drawing any comparisons between this average and the average introductory accounting course grade on a college campus, which may tend to be considerably lower. Campus students have little choice in the matter of receiving a grade or not. If they choose not to take tests, they will recieve a 'P.' SUN Accounting I enrollees can, however, choose whether to complete the course and be graded or not. It is reasonable to assume that those who

Table 1. Personalogical and Demographic Profile of Accounting I (first offering) Enrollees

Average age*		39.6
Sex *	Female	73%
	Male	27
Marital Status	Married	85%
	Single	9
	Other	6
Children	None	17%
	Mostly young children	36
	Mostly grown children	46
Residence	Farm or ranch	20%
	Small town (less than 2,000)	18
	Medium town (2,000 - 10,000)	15
	Large town (10,000 - 50,000)	10
	City (50,000 or more)	38
Education	11th grade or less	4%
	High school graduate	40
	Trade, business or technical school diploma	13%
	1-3 years of college	28
	College degree	8
	Graduate study	7
Last participation in formal education experience	Within past year	12%
	Between 1-2 years ago	7
	Between 3-5 years ago	11
	Five years ago or more	70
Academic aspirations	No academic degree sought	43%
	Associate degree	10
	Bachelor degree	27
	Graduate or other degree	20
Occupation	Homemaker	33%
	Clerical and sales	30
	Professional, technical and managerial	16%
	Service	5
	Institutionalized	3
	Student	3
	Retired	3
	Other occupation	7

*This information taken from the registration forms from all enrollees. All the other data are from the Student Information Questionnaires returned by about 57% of all enrollees.

are highly motivated and who have been doing satisfactory work in the course will complete course requirements receiving, in most cases, satisfactory grades. Those doing poorly will simply not complete the course, or--as happened in many cases--switch to "not for credit" enrollment. Also, it should not be inferred from the relatively high average Accounting I grade that the grading was less rigorous than would be true on campus. The same standards were applied to the former as apply with the latter.

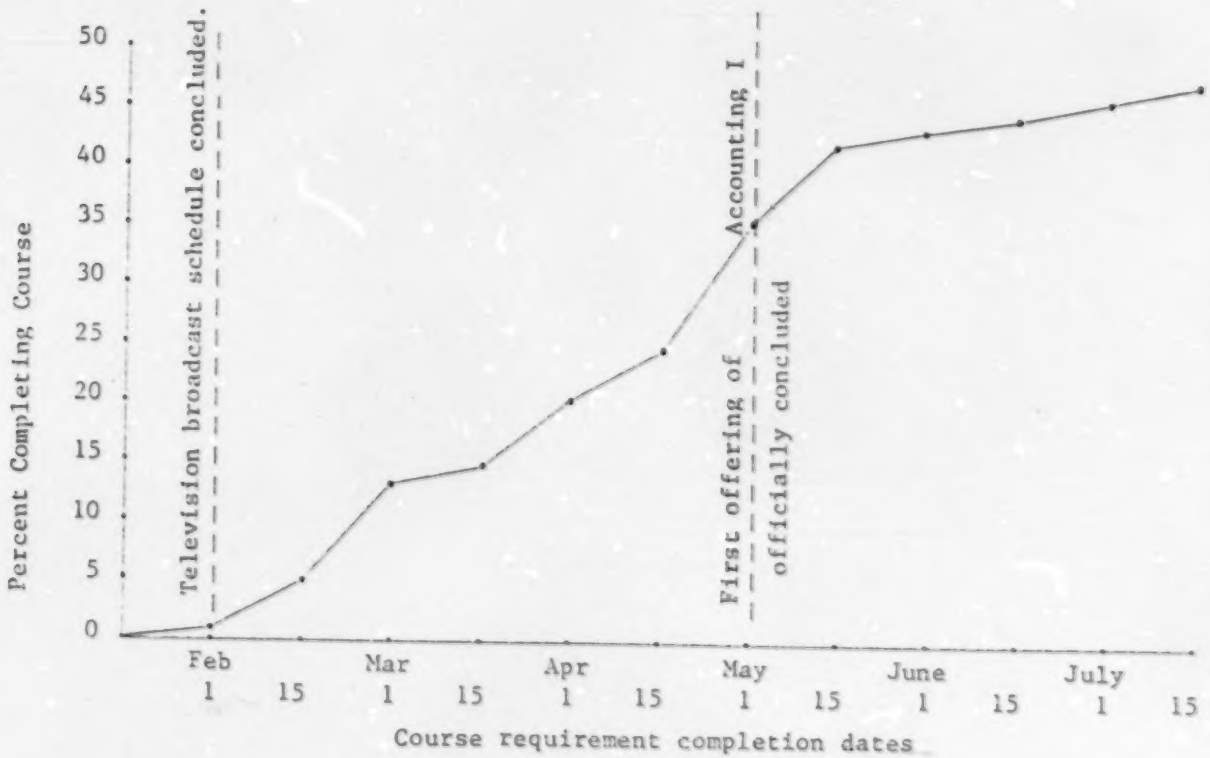

Figure 2. Cumulative percentage of original "for credit" enrollees in Accounting I (first offering) completing course requirements over time

Course Evaluation by Enrollees

Because Accounting I was the first course developed and offered by UMA, there has been a keen interest on the part of UMA and its various audiences

in learner responses to the course. A variety of means were employed for gathering data relating to enrollee evaluation of the course and its components. Below is a description of the different means used in gathering these data followed by a presentation of the general findings.

Table 2. Achievement of Accounting I (first offering) "for credit" enrollees on course examinations and overall as of July 15, 1975

Exam	N	No. (and % of those taking exam) receiving each grade A+	A	B+	B	C+	C	D+	D	F	Avg. Grade
1	202	16 (08)	24 (12)	33 (16)	46 (23)	34 (17)	25 (12)	6 (03)	5 (03)	13 (06)	B
2	144	5 (03)	5 (03)	9 (06)	27 (19)	26 (18)	36 (25)	12 (08)	14 (10)	10 (07)	C+
3	133	11 (08)	18 (14)	10 (08)	19 (14)	17 (13)	25 (19)	2 (02)	16 (12)	15 (11)	C+
Course Grade	133	3 (02)	23 (17)	20 (15)	39 (29)	15 (11)	16 (12)	4 (03)	2 (02)	3 (02)	B*

*"For credit" enrollees could elect to receive an overall letter grade or be graded on a "Pass/Fail" basis. Eight (8) enrollees (6%) elected and received a final course grade of "Pass."

Data Gathering Instruments

Unit Evaluation Form (entitled "Tell Us What You Think"): A one-page written evaluation form of ten items. Each enrollee received six of these forms with course materials. The enrollee was asked to return one form in a provided postage-free envelope following completion of each of the six units. Five hundred ninety-four (594) evaluation forms were returned in all. This constituted an average return of about 24% for each unit. The percentage of returns ranged from about 55% for the first unit to slightly over 10% on the final unit.

End-of-Course Evaluation Forms: A two-page evaluation form, of 22 items overall, was sent to each enrollee following completion of the last examination and to be returned in a postage-free envelope. Included was a general form sent to enrollees of any UMA course following its completion, and a supplementary form designed specifically for Accounting I enrollees. As of July 15, 1975, 89 forms had been returned (65% of all persons taking the last exam).

Interview with course completers: SUN learning center personnel conducted face-to-face or phone interviews with a random selection of enrollees who had completed or nearly completed the course prior to the nominal course completion date, April 30, 1975. The questions asked during the interview related mostly to the use of and reaction to the various course components. Interviews were conducted with 58 enrollees in all, across the four learning centers. These interviews were completed by the first week in May. About 43% of those completing at least the second exam by April 30, 1975, were interviewed. (This constituted 21% of those originally enrolled for credit.)

Interviews with course non-completers: SUN staff members conducted phone interviews with all Accounting I enrollees who had not completed even the first course examination by April 30, 1975, but who wished to retain "for credit" enrollment, asking for time extensions. Thirty-two non-completer enrollees were interviewed. The questions asked of these enrollees paralleled some of the questions on the general end-of-course evaluation form described above.

General Findings

Rather than presenting data from each of the field test elements described above, a number of general questions relating to learner responses to the course and its components will be raised and then treated in terms of data gathered from all sources. General or specific findings of importance relating to each question will be stated and the data supporting the findings will be presented.

1. How do enrollees evaluate the course overall?

Finding: Overall, those enrolled in the first offering of Accounting I rated the course quite highly.

Supporting Data: During the course, enrollees on the average rated the units as "Very Good," considered the content to be "Reasonably Clear" to "Very Clear," and thought the units to be "Fairly Interesting" to "Very Interesting." Enrollees did judge the pace of the course to be "Somewhat Fast" and the materials to be "Somewhat Difficult." On the other hand, they indicated that they learned "A Great Deal," that what they learned was "Important " to "Very Important." The total amount of work was slightly on the "Too Much" side of "Just Right."

Those enrollees completing the course and submitting end-of-course evaluations tended to rate the course overall as "Good" to "Excellent" and considered it "Fairly Interesting" to "Very Interesting." Completers found the course "Fairly Difficult" but generally thought that the course placed about the right amount of responsibility on the learner. Those pacing their study by the television broadcasts did, on the average, experience some difficulty keeping on schedule.

When asked, during an interview, what three words described the course for them, 22% of those completing the course included "interesting," the same percentage said it was "challenging." Seventeen percent (17%) thought the course "frustrating" and slightly less considered it "difficult." Overall, words indicating a definitely positive orientation to the course outnumbered negative indicators by a two to one margin.

Course non-completers, in responses to interview questions, rated the course overall virtually the same as did course completers in terms of general rating, interest, difficulty and degree of responsibility put on the learner.

2. Did the course satisfy relevant needs and expectations of enrollees?

Finding: To a great extent, Accounting I fulfilled the principal purposes enrollees had in taking the course. In addition, the course provided some enrollees with unexpected skills, knowledge or satisfactions.

Supporting Data: Each course completer was asked to indicate his or her principal purpose for enrollment in Accounting I. Over a third of the respondents checked "Career Improvement," about the same number indicated "Personal Enrichment," 17% marked "Academic Credit," and the remainder listed a variety of other purposes. Ninety-three percent (93%) reported that their principal purpose for enrolling was fulfilled. In addition, 78% indicated that the course provided them with important skills and/or knowledge that were not part of the principal purpose in enrolling. Seventy percent (70%) also reported that the course provided sources of satisfaction not anticipated when they enrolled.

3. To what degree did enrollees in Accounting I encounter significant difficulties in participating in the course, and what specific things contributed to the difficulties?

Finding: Virtually all enrollees did experience difficulty in being able to participate fully in the course, and for a large percentage of enrollees there were multiple reasons for the difficulties. The most frequent groups of things mentioned as contributors to such difficulties related to the demands of family and occupation. The second most frequent grouping related to academic and personal study problems.

Supporting Data: When asked to indicate what things (up to three) contributed significantly to making it difficult for full participation in the

course, 98% of those course-completers submitting the end-of-course forms listed at least one item; 85% included two; and 72% three.

A list of possible obstacles contributing to difficulty in the course was provided on the form. The following were the principal responses of course completers in one or more choices:

Domestic interruptions and demands	55%
Academic and learning problems	37%
Work pressures and responsibilities	36%
Self-discipline: getting down to regular work	33%
Lack of personal contact with teachers	31%
Lack of time and energy	17%
Program pace: keeping up with the TV schedule	13%
Other factors	33%

4. How did enrollees respond to the various media components of the course?

Finding: Three of the five media components of Accounting I--the textbook, study guide and audio tapes--were rated relatively highly by enrollees in terms of the helpfulness and importance of each component in the course and the degree of enjoyment each afforded the learner. The newspaper component was rated somewhat lower. The television component was generally rated lower than the other four.

Supporting Data: When asked on the unit evaluation form to rate the course media components according to a three point scale ("Very Helpful," "Helpful" or "Not Helpful"), enrollees made the following average responses (assigning numberical values of 1, 2, 3 to each point respectively); Study Guide--1.16; Audio Tapes--1.30; Text--1.33; Newspaper--1.85; and Television--2.04.

When asked on the end-of-course evaluation form to list the course components in order of importance to the enrollee, the following overall ranking resulted. In determining ranking, weighting was given both to the number including the component and the average ranking among those including the component.

Rank	Component	% Including Component	Average Ranking By Those Including Component
1	Text	99	1.47
2	Study Guide	98	1.72
3	Audio Tapes	88	3.18
4	Television	76	4.66
5	Newspaper	69	4.25
6	Learning Center	37	5.18
7	WATS line	33	4.90

On the end-of-course supplementary form, each course completer was asked to rate the five principal course components in terms of both enjoyment for the enrollee and importance to him. These ratings were made on a five point scale from "Very Much" to "Very Little." Assigning numerical values of one to five to these points respectively, the following average ratings resulted.

	Enjoyment	Importance
Text	1.99	1.25
Study Guide	1.74	1.06
Audio Tapes	1.94	1.46
Newspaper	2.75	2.95
Television	3.39	3.71

The interviewing of course completers included questions relating to course media components. Responses to some of these questions are as follows: When asked if the use of any course component was discontinued during the course, 32% mentioned the television programs and 15% the newspaper articles. Regarding discontinuance of the television component, slightly less than half attributed this to their falling behind the television schedule and the same number indicated it was because the television was not helpful or engendered negative feelings. Discontinuance of the newspaper articles was due to a variety of reasons, but most frequently to the fact that the articles did not provide new information.

In response to a query as to which course component contributed most to the enrollee's learning, the study guide was included in the response of 60%

(about a third responded with more than one component), 44% included the text, and 31% included the audio tapes (usually with either study guide or text).

Individual questions were asked during the interview regarding the overall helpfulness of the television, audio tape and newspaper components. Of these three, the audio tapes were rated highest. Eighty-four percent (84%) considered the audio tapes as very helpful and virtually none rated them as not helpful. It should be mentioned that although the audio tapes were consistently rated highly on the several evaluation instruments, many enrollees criticized strongly some aspects of the tapes (particularly the characterization of "Buck Profit"). Apparently, the tapes were rated on the basis of their helpfulness in problem solving with the criticized aspects being largely ignored.

With respect to the newspaper components, 56% considered them helpful and nearly equal numbers rated them as very helpful (20%) or not helpful (18%). With regard to the perceived helpfulness of the television programs, 63% rated them as helpful and an additional 8% considered them very helpful. Twenty-five percent (25%) rated the television program as not helpful. In the case of each of these three components, a few respondents reported non-use.

With respect to the television component, one important additional thing should be said. When asked whether the weekly television broadcast schedule had a significant effect in pacing progress in the course, 52% of those interviewed indicated that it did. An additional 9% said it did serve an important pacing function until they got behind in the course. The remaining 40% cited a variety of reasons in reporting that the broadcast schedule did not afford them any help as a pacer.

5. How have enrollees responded to course examinations?

Finding: Overall, enrollees rated the Accounting I examinations very positively in terms of fairness, difficulty and length. There was some tendency to consider that too few tests were included.

Supporting Data: Course completers were asked on the end-of-course form to rate the course examinations in terms of length, fairness, difficulty and number. Responses to these questions were as follows. Eighty-seven percent (87%) of those responding rated the exams as being about the right length. Among the remaining enrollees, the tendency was to consider the exams as too short. Regarding exam content fairness, 89% of the respondents considered the exams as fair in the choice of content ("Fair" or "Unfair" were the only choices offered). Eighty-six percent (86%) indicated that the exams were about right in terms of difficulty. All except one of the remaining respondents thought the exams were too difficult. As for the number of exams, 65% indicated that the number was about right. All of the remaining 35% of respondents said that there were too few tests.

6. To what extent did enrollees experience course-related difficulties calling for assistance from SUN, and to what extent was such assistance received?

Finding: Most Accounting I enrollees experienced some course-related difficulties necessitating--in the enrollees' view--assistance from SUN, the course delivery system in Nebraska. Most of those needing help endeavored to obtain it, and the large majority of those attempting to get assistance made contact with the appropriate person. Virtually all of those making such contacts did, in fact, obtain the help needed.

Supporting Data: On the end-of-course form, enrollees were asked if they had, during the course, experienced a need for course-related help from SUN. Seventy-five percent (75%) reported having a need for assistance. Of

this number, 80% reported they attempted to obtain help, 70% indicated that they were able to contact the appropriate person at SUN, and 68% reported receiving the help needed.

7. To what extent would those completing this course enroll in another SUN course, and in what specific courses or content areas would they be most likely to enroll?

Finding: Most of those completing Accounting I indicate that it is likely they would enroll in another SUN course offering sometime. Among those indicating a preference for a specific content area, the most frequently mentioned area by a large margin was Business Administration (including all accounting courses). Over half of course completers indicate it is likely or very possible that they would enroll in SUN Accounting II when offered.

Supporting Data: When asked on the end-of-course form whether it was likely that the learner would enroll in another SUN course sometime, 92% of those responding answered "yes." The succeeding item on the form asked the respondent to indicate choice(s) of courses he or she would be interested in taking. The first choice listed by 56% of those interested in SUN courses pertained to the area of Business Administration. The Humanities area was a distant second (19%), followed by Psychology (13%). Relatively small numbers indicated a variety of other choices.

On the supplementary end-of-course form, a series of items related directly to the interest of the enrollee in any further accounting. When asked, first, whether "you would be interested in enrolling in some other accounting course, sometime; some place?", 80% of those responding said "yes." When then asked how the enrollee would prefer to take such a course if he or she did so enroll, 74% checked "SUN Course," 25% indicated "University/College Campus" and the

remaining 1% checked "Correspondence Course." Finally, when asked about the possibility of enrolling in SUN Accounting II (the succeeding and complementary course to Accounting I) if offered early in 1976, 34% said it was very likely, 23% indicated they very possibly would enroll, 20% couldn't say one way or the other, 12% admitted they probably would not enroll, and 11% said they almost definitely would not.

Conclusions and Implications for UMA and/or Course Delivery Systems

The results from the first offering of Accounting I as presented above lead to the following tentative conclusions and attendant implications for UMA and/or delivery systems (e.g., SUN). It should be stressed that what is said here is based on the results of only one course offering, and that continual review of these conclusions on the basis of later course offerings is necessary.

- Enrollees in Accounting I, and particularly those who complete the course, are generally well satisfied with the course overall.

Many indications support the decision by UMA/SUN to develop an introductory college-level accounting course as an initial course offering. Furthermore, response data indicate the possibility of significant future enrollment by those completing Accounting I in other business course offerings by UMA. The concept of providing academically credible college level courses for nontraditional adult learners appears to be strengthened by the data from this initial UMA course offering.

- A fairly high percentage of Accounting I "for credit" enrollees can be expected to complete all requirements for academic credit providing they are given reasonably sufficient time to do so and contact is maintained between enrollees and delivery system personnel.

Enrollees in nontraditional open learning course offerings are generally reported to be highly motivated, diligent and persistent learners. This general finding seems to be supported by the overall results from the first offering of Accounting I. It is apparent, however, that many of those enrolled in Accounting I required more time than originally stipulated for the completion of course requirements. Moreover, many enrollees reached what was apparently a "dormant" stage in their study from which they were revived through SUN-initiated contacts with non-completer enrollees.

It would appear incumbant on any delivery system to ensure two things: 1) allowance of a reasonably protracted period of time within which enrollees can complete course requirements, and 2) systematic maintenance of contact with enrollees, particularly those giving evidence of falling significantly behind in the course.

- Nontraditional adult learners enrolling in college level courses in a rigorous discipline such as Accounting I can, according to the results from the first offering of Accounting I, attain satisfactory levels of achievement.

The extremely low percentage of non-satisfactory achievement by Accounting I enrollees, together with the relatively high number of course completers and the respectable average achievement by those completing the course, attests to the overall success attained in the accomplishment of course objectives.

The course examinations were developed through rigorous procedures and the grades were assigned by an experienced faculty member in the Accounting Department at the University of Nebraska-Lincoln. These facts lend additional weight to the conclusion that Accounting I should be considered a successful course in terms of enrollee achievement.

This initial UMA course offering provides evidence that nontraditional adult learners in one part (Nebraska) of the target population for UMA can attain a satisfactory level of achievement in a demanding college level course offering. Success was attained by adult learners who were considerably older than traditional college learners, who had been away from formal education for several years, who were surrounded by the demands and pressures of home and/or work, and who did not have the external stimuli of on-campus learners.

- Nontraditional adult enrollees in Accounting I respond positively to course media components that provide a significant density of content coverage and present the content in a straightforward manner with a minimum of elements that can be interpreted as entertainment oriented.

Accounting I enrollees responded very positively to the text, study guide and audio tapes. They were less positive about the newspaper and television components. Enrollees indicated in a variety of ways that they rated the text, study guide, and problem presentations in the audio tapes highly because of the relative density of content and the straightforward way in which the material was generally presented. The newspaper was seen as including--for the most part--material covered elsewhere and was rated somewhat lower than the first three. The television programs (and to some extent the non-problem portions of the audio tapes) were criticized by a minority of enrollees because: 1) they contained less course content than was desired, and 2) had an excess of largely entertainment features geared more to a juvenile than an adult audience. (For a fuller treatment of this subject, see the Office of Research and Evaluation Working Paper No. 8 "Learner Responses to Television in UMA Courses.")

The implications for UMA seem relatively clear. Nontraditional adult learners enrolling in a UMA course tend to be mature students intent on attaining success in the course in as efficient a manner as possible. While the courses

UMA produces should include a variety of formats and presentation styles, it appears incumbent on UMA to maintain overall a more serious and concentrated presentation of content in all media components of a course than is the case in Accounting I. Television presents some unique problems in this regard, being the most public of media utilized, but extreme care must be exercised to preclude presentation of content in a way interpretable as condescending or entertaining at the expense of content presentation. No brief is made here for a return to the duplication on television of a classroom with lecturing professor. UMA course enrollees apparently would, however, respond more positively to a television component more oriented to straight content presentation than was the case in Accounting I. This hypothesis deserves continued examination.

• Enrollees in Accounting I tend to experience academic or other course-related difficulties requiring the services of course faculty and/or delivery system personnel.

Nearly a third of those completing the first offering of Accounting I cited "lack of contact with teachers" as a significant problem for them. Three-quarters of course completers reported having a need for assistance from SUN. Two-thirds of those needing help reported obtaining such help.

SUN employed a wide variety of means for providing communication between faculty or other SUN personnel and Accounting I enrollees. In spite of these, many enrollees apparently required additional contacts. It may behoove SUN and other UMA state delivery systems to devote much time and energy to formulating ways and means for ensuring effective communications between enrollees and faculty or other SUN personnel. Of particular importance would seem to be the opportunity on a regular basis for face-to-face meetings between learner and teacher.

Summary

Accounting I, the first course produced by the University of Mid-America, was offered for the first time between October 1974 and April 1975. Over 440 persons enrolled in this first offering, two-thirds on a "for credit" basis. The average age of enrollees was 40, and the majority (in each case) were female, married and with little or no college experience.

As of July 15, 1975, nearly 50% of original "for credit" enrollees had successfully completed requirements for academic credit, having received an average grade of 'B' in the course.

Enrollees generally rated the course very highly overall. They considered it as having met their personal objectives and were positively oriented toward taking future SUN courses. They experienced both personal and course-related difficulties, but with respect to the latter were generally able to resolve difficulties. They were positively disposed toward the media components of the course, although a minority were critical of the television programs.

The results of the first offering of Accounting I lead to a number of conclusions having specific implications for the future development and production strategies with UMA courses as well as for state delivery systems.